

Certification of Budget City	Name Grantsville City				
Form: MB-BUD-1-2012	Fiscal Year Ended June 30, 2012				
Part I	Certification				
<p>ADOPTION OF BUDGET INFORMATION:</p> <p>In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:</p> <p>On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.</p> <p>The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.</p> <p>I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.</p> <p>A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.</p> <p><i>Utah Code</i> 6/15/2011 10-6-113-118 (no increase in tax rate - final budget adopted before June 22); 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)</p> <p>Date of resolution or ordinance: 6/15/2011 Public hearing date: 6/15/2011</p> <table><tr><td>Tom Hammond Budget Officer</td><td>7/15/2011 Date</td></tr><tr><td>435-884-4619 Phone Number</td><td>thammond@grantsvilleut.gov Email Address</td></tr></table>		Tom Hammond Budget Officer	7/15/2011 Date	435-884-4619 Phone Number	thammond@grantsvilleut.gov Email Address
Tom Hammond Budget Officer	7/15/2011 Date				
435-884-4619 Phone Number	thammond@grantsvilleut.gov Email Address				
CONTINUE ON PAGE 2 WITH PART II					

City Adopted Budget	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Name Grantsville City</td> <td style="width: 20%;"></td> </tr> <tr> <td>Fiscal Year Ended June 30,</td> <td style="border: 1px solid black; text-align: center;">2012</td> </tr> </table>	Name Grantsville City		Fiscal Year Ended June 30,	2012
Name Grantsville City					
Fiscal Year Ended June 30,	2012				

Form: CITY-BUD-1-2012

Basic Form Instructions

- | | |
|---|--|
| <p>1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.</p> <p>2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.</p> <p>3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.</p> <p>4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.</p> | <p>5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.</p> <p>6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:</p> <p style="margin-left: 40px;">Utah State Auditor
 Utah State Capitol Complex
 East Office Building Suite E310
 PO Box 142310
 Salt Lake City, UT 84114</p> |
|---|--|

Part II General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Taxes			
1.1	General Property Taxes - Current	860,677	861,650	978,576
1.2	Prior Years' Taxes - Delinquent	43,372	64,000	64,000
1.3	General Sales and Use Taxes	1,332,890	1,347,000	1,425,000
1.4	Franchise Taxes	17,045	15,000	25,000
1.5	Transient Room Tax			
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes	129,143	146,000	190,000
1.10	Penalties and Interest on Delinquent Taxes			
1.11				
1.12				
1.13				
	Licenses and Permits			
2.1	Business Licenses and Permits	12,670	12,000	12,000
2.2	Non-business Licenses and Permits			
2.3	Building, Structures, and Equipment	131,292	105,000	145,000
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits	19,305	14,000	20,000
2.7	Animal Licenses	6,809	6,000	6,000
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,	2012	
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government			
3.2	Court Costs, Fees, and Charges (Clerk)			
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	4,780	10,000	14,000
3.5	Sale of Maps and Publications			
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety			
3.10	Special Police Services	205		
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs			
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property			
3.25	Cemeteries			
3.26	Miscellaneous Services:			
3.27	Tower Leases	17,030	17,000	17,000
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	159,535	170,000	90,000
4.2	Forfeitures			
4.3	Filing Fees	7,472	10,000	10,000
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	0	
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	General Government			
5.3	Public Safety	29,357	29,000	29,000
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	37,143	105,000	185,000
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	325,054	405,000	405,000
5.11	Liquor Fund Allotment	9,379	9,200	10,200
5.12	Grants from Local Units:			
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	16,272	10,000	10,000
6.2	Rents and Concessions	10,825	11,600	11,500
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7	Other	97,420	91,000	60,100
6.8	Park Impact Fee		20,000	157,100
6.9	Public Safety Impact Fee		15,000	
	Contributions and Transfers			
7.1	Transfer From:	100,000		
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources			
7.9	Beg. Class "C" Road Fund Bal. to be Appopr.			
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated			
	TOTAL REVENUES	3367675	3473450	3864476
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative	482,804	682,862	472,465
1.2	Commission or Council			
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial	220,727	203,857	197,768
1.6	City and Precinct Courts			
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive			
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies			
1.19	Auditor			
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney			
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental			
1.27	General Governmental Buildings			
1.28	Elections	15,485	0	15,000
1.29	Planning and Zoning	83,687	83,308	83,692
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	996,704	1,116,431	1,115,037
2.2	Fire Department	208,442	218,795	232,186
2.3	Corrections (Jail)			
2.4	Protective Inspections	105,662	107,697	111,403
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	54,931	67,253	65,321
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	194,554	185,271	350,797
4.2	Class "C" Road Program	251,374	497,600	497,600
4.3	Sanitation			
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage			
4.6				
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	140,373	176,390	291,150
5.2	Park Lighting			
5.3	Recreation and Culture			
5.4	Libraries	30,791	31,100	35,249
5.5	Cemeteries	70,833	74,386	77,785
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,		0
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning	27,539	28,500	52,500
6.2	Community Development			
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest			
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Capital Projects			266,523
8.2				
8.3				
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	2883906	3473450	3864476
CONTINUE ON PAGE 8 WITH PART IV				

Name	Grantsville City	Fiscal Year Ended June 30,		2012
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Rent Payment for Fire Station	109,235	108,635	108,635
1.2	Interest	1,148	0	0
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From:			
2.3	Capital Projects Fund	0	0	266,523
2.4	Incremental Tax for RDA	783,351	783,351	783,351
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	893734	891986	1158509

	Expenditures			
3.1	Principal Payment	744,183	744,183	744,183
3.2	Capital Projects	0	0	266,523
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To:			
4.3	Capital Projects	0	0	
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES	744183	744183	1010706

Name Grantsville City		Fiscal Year Ended June 30,		2012
Part V Debt Service Fund				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	0	0	0
2.1	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPRIATION	0	0	0
	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	0	0	0
4.1	Ending Fund Balance	0	0	0

Name	Grantsville City	Fiscal Year Ended June 30,	2012
Part VI	Capital Projects Fund		
Nature of the Fund:			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)
		Ensuing Year Approved Budget Appropriation (d)	
	Revenues		
1.1	Transfers from General Fund	0	0
1.2	Interest Income		
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8			
1.9			
1.10			
1.11			
1.12			
	TOTAL REVENUE	0	0
			266523
2.1	Beginning Fund Balance		
	TOTAL AVAILABLE FOR APPROPRIATION	0	0
			266523
	Expenditures		
3.1	Capital Projects	0	0
3.2			
3.3			
3.4			
3.5			
3.6			
3.7			
3.8			
3.9			
3.10			
3.11			
	TOTAL EXPENDITURES	0	0
			60000
4.1	Ending Fund Balance	0	0
			206523

Name		Grantsville City		Fiscal Year Ended June 30,		2012	
Part VII		Other Fund					
Nature of the Fund:							
Description (a)				Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
	Revenues						
1.1	Transfers from General Fund						
1.2	Interest Income						
1.3	Other Additions						
1.4							
1.5							
1.6							
1.7							
2.1	Beginning Fund Balance to be Appropriated						
	TOTAL REVENUE			0	0	0	
	Expenditures						
3.1							
3.2							
3.3							
3.4							
3.5							
3.6							
3.7							
4.1	Appropriated Increase in fund Balance						
	TOTAL EXPENDITURES			0	0	0	

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise funds are required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

cash flow analysis is
whether the enterprise is
. Since enterprise
; that a private
values even though
and debt repayment
/n to use the cash
ome (loss) should

electric. A
d, such as water and

prise fund rather

Name	Grantsville City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Water Fund		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	1,518,383	1,246,500	946,000
1.2	Interest Earned	9,048	40,000	6,400
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	1527431	1286500	952400
	Operating Expense			
2.1	Personnel Services	336,856	328,980	342,950
2.2	Contractual Services	44,192	31,000	82,000
2.3	Material and Supplies	8,964	30,000	30,000
2.4	Depreciation	294,296	293,474	293,474
2.5	Other: Impact Fee Expense - Source	1,728		
2.6	Other: Impact Fee Expense - Facility	134,659	52,000	205,000
2.7	Other:	536,654	473,050	325,900
	TOTAL OPERATING EXPENSE	1357349	1208504	1279324
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	170082	77996	-326924
	Cash Operating Needs			
4.1	Net Income (Loss)	170082	77996	-326924
4.2	Plus: Depreciation	294,296	293,474	293,474
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	464378	371470	-33450
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			33,450
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	33450